IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.3429 OF 2006
IN
INCOME TAX APPEAL (L) NO. 1901 OF 2006

The Commissioner of Income Tax-3.
..Petitioner.
Vs.
M/s. Baroda Rayon Corpn. Ltd. .. Respondent.

Mr. P.S.Sahadevan for the Petitioner.

CORAM : F.I. REBELLO &
R.S. MOHITE, JJ.
DATED : 3RD DECEMBER,2007.

PC :

1. This is a Notice of Motion for condoning 653 days delay in filing the aforesaid tax appeal. On perusal of the affidavit in support of the Notice of motion, it is seen that the Income tax department had sent the file to the Advocate after obtaining Chief CIT's approval on 22.11.2004. It is contended that the draft was received from the Advocate on 5.9.2006. In our view, the period between 22.11.2004 and 5.9.2006 which constitutes delay of more than one year and nine months has not been explained. Hence, cause shown is not sufficient cause and therefore, Notice of motion stands dismissed.

(R.S. MOHITE, J.) **(F.I. REBELLO, J.)**

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INCOME TAX APPEAL (L) NO. 1901 OF 2006

The Commissioner of Income Tax-3.
..Appellant.

Vs.

M/s. Baroda Rayon Corpn. Ltd. .. Respondent.

Mr. P.S.Sahadevan for the Appellant.

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DATED : 3RD DECEMBER,2007.

PC :

1. As the Notice of motion for condonation of delay has been dismissed, Appeal also stands dismissed. Refund of court fee as per rules. Certified copy expedited.

(R.S. MOHITE, J.) **(F.I. REBELLO, J.)**